

AUDITING PROCEDURES REPORT

Issued under P.A. 2 of 1968, as amended. Filing is mandatory.

Local Government Type: <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name: <u>Marquette County Medical Care Facility</u>	County <u>Marquette</u>
Audit Date December 31, 2004	Opinion Date January 26, 2005	Date Accountant Report Submitted To State: February 17, 2005	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:


1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations.

You must check the applicable box for each item below:

- | | |
|---|---|
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91] or P.A. 55 of 1982, as amended [MCL 38.1132]) |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241). |
| <input type="checkbox"/> yes <input type="checkbox"/> no | 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). |

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Reports on individual federal assistance programs (program audits).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Single Audit Reports (ASLGU).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Certified Public Accountant (Firm Name): PLANTE & MORAN, PLLC			
Street Address 750 Trade Centre Way, Suite 300	City Portage	State MI	ZIP 49002
Accountant Signature 			

Marquette County Medical Care Facility

**Financial Report
with Additional Information
December 31, 2004**

Marquette County Medical Care Facility

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Independent Auditor's Report

To the Marquette County Family
Independence Agency Board
Marquette County Medical Care Facility

We have audited the accompanying balance sheet of Marquette County Medical Care Facility (a component unit of Marquette County) as of December 31, 2004 and 2003 and the related statements of revenue, expenses, and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marquette County Medical Care Facility at December 31, 2004 and 2003 and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements do not present the management's discussion and analysis, which would be an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be part of, the basic financial statements.

Plante & Moran, PLLC

January 26, 2005

Marquette County Medical Care Facility

Balance Sheet

	December 31, 2004	December 31, 2003
Assets		
Current Assets		
Cash and cash equivalents (Note 2)	\$ 1,871,745	\$ 1,884,846
Resident accounts receivable (Note 3)	1,144,969	1,016,193
Other current assets	221,032	195,633
Total current assets	3,237,746	3,096,672
Assets Limited as to Use (Note 2)	1,981,719	1,966,514
Property and Equipment - Net (Note 4)	5,283,826	5,665,388
Total assets	<u>\$ 10,503,291</u>	<u>\$ 10,728,574</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 119,430	\$ 126,520
Patient trust liability (Note 1)	4,334	4,772
Accrued liabilities and other:		
Accrued compensation and related liabilities	135,981	186,578
Accrued compensated absences	508,370	467,749
Deferred revenue	44,422	76,564
Total current liabilities	812,537	862,183
Net Assets		
Invested in capital assets - Net of related debt	5,283,826	5,665,388
Unrestricted	4,406,928	4,201,003
Total net assets	9,690,754	9,866,391
Total liabilities and net assets	<u>\$ 10,503,291</u>	<u>\$ 10,728,574</u>

Marquette County Medical Care Facility

Statement of Revenue, Expenses, and Changes in Net Assets

	Year Ended	
	December 31, 2004	December 31, 2003
Operating Revenue		
Net service revenue	\$ 8,602,816	\$ 8,537,375
Other operating revenue	35,443	69,084
Proportionate Share Reimbursement Program	273,571	187,083
Total operating revenue	8,911,830	8,793,542
Operating Expenses		
Salaries	5,550,877	5,337,457
Other expenses	3,859,795	3,817,913
Total operating expenses	9,410,672	9,155,370
Operating Loss	(498,842)	(361,828)
Other Income - Interest	23,205	24,205
Excess of Expenses Over Revenue	(475,637)	(337,623)
Transfer from County	300,000	200,000
Decrease in Net Assets	(175,637)	(137,623)
Net Assets - Beginning of year	9,866,391	10,004,014
Net Assets - End of year	<u>\$ 9,690,754</u>	<u>\$ 9,866,391</u>

Marquette County Medical Care Facility

Statement of Cash Flows

	Year Ended	
	December 31, 2004	December 31, 2003
Cash Flows from Operating Activities		
Cash received from residents and third-party payors	\$ 8,471,939	\$ 8,693,364
Cash paid to employees and suppliers	(8,992,413)	(8,897,018)
Cash received from Proportionate Share Program	241,429	151,431
Other operating receipts	37,543	71,034
Net cash provided by (used in) operating activities	(241,502)	18,811
Cash Flows from Noncapital Financing Activities - Transfer from other county funds	300,000	200,000
Cash Flows from Investing Activities		
Withdrawals from patient trust	(438)	(268)
Interest received	23,205	24,205
Net cash provided by investing activities	22,767	23,937
Cash Flows from Capital Financing Activities - Purchase of property and equipment	(79,161)	(73,333)
Net Increase in Cash and Cash Equivalents	2,104	169,415
Cash and Cash Equivalents - Beginning of year	3,851,360	3,681,945
Cash and Cash Equivalents - End of year	<u><u>\$ 3,853,464</u></u>	<u><u>\$ 3,851,360</u></u>
Balance Sheet Classification of Cash and Cash Equivalents		
Current assets	\$ 1,871,745	\$ 1,884,846
Assets limited as to use	1,981,719	1,966,514
Total cash and cash equivalents	<u><u>\$ 3,853,464</u></u>	<u><u>\$ 3,851,360</u></u>

Marquette County Medical Care Facility

Statement of Cash Flows (Continued)

A reconciliation of operating loss to net cash from operating activities is as follows:

	Year Ended	
	December 31, 2004	December 31, 2003
Reconciliation of Operating Loss to Net Cash from Operating Activities		
Operating loss	\$ (498,842)	\$ (361,828)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation	460,723	477,801
Provision for bad debts	187	11,684
Changes in assets and liabilities:		
(Increase) decrease in resident accounts receivable	(128,963)	157,939
Increase in other current assets	(25,399)	(2,426)
Decrease in accounts payable	(7,090)	(164,282)
Decrease in other accrued expenses	(9,976)	(64,425)
Decrease in deferred revenue	(32,142)	(35,652)
Net cash provided by (used in) operating activities	<u>\$ (241,502)</u>	<u>\$ 18,811</u>

There were no significant noncash investing, capital, and financing activities for 2004 and 2003.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 1 - Nature of Business and Significant Accounting Policies

Marquette County Medical Care Facility is a component unit of the County of Marquette. Its financial statements are included in the County's basic financial statements.

Marquette County Medical Care Facility (the "Facility") is a 140-bed, long-term care facility owned and operated by Marquette County (the "County"). It is governed by the Marquette County Family Independence Agency Board. This Board consists of three members, two of whom are appointed by the County Board of Commissioners and one appointed by the Michigan governor. Further, the County Board of Commissioners approves the Facility's revenue and expenses as a line item in the County budget.

The accounting policies of the Facility conform to accounting principles generally accepted in the United States of America as applicable to local governmental units. Because the Facility provides a service to citizens that is financed primarily by a user charge, the Facility uses Enterprise Fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

Enterprise Fund Accounting - The Facility uses Enterprise Fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the Facility has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Basis for Presentation - The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) in Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. The Facility now follows the "business-type" activities reporting requirements of GASB Statement No. 34, which provides a comprehensive look at the Facility's financial activities.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures in the financial statements. Actual results could differ from those amounts.

Cash and Cash Equivalents - Cash and cash equivalents include certain investments in highly liquid debt instruments with original maturities of three months or less.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Assets Limited as to Use - Assets limited as to use include designated assets set aside by the Board of Trustees for future capital improvement, over which the Board retains control, and may, at its discretion, subsequently use for other purposes.

Property and Equipment - Property and equipment amounts are recorded at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets. Cost of maintenance and repairs is charged to expense when incurred.

Compensated Absences - Compensated absences are charged to operations when earned. Unused benefits are recorded as a current liability in the financial statements.

Resident Funds - The Facility maintains various bank accounts for deposits and disbursements for the residents' personal expenses. These funds are assets of the residents. At December 31, 2004 and 2003, the funds totaled \$4,334 and \$4,772, respectively.

Proportionate Share Reimbursement Program - During the years ended December 31, 2004 and 2003, the Facility participated in this program sponsored by the State of Michigan.

In 2004, three transactions were completed. The first two transactions, in June and September, were recorded in revenue in relation to the state fiscal year ended September 30, 2004. The third transaction in October was for the state fiscal year ending September 30, 2005 and therefore was recognized one quarter in revenue and three quarters in deferred revenue. The first transaction included an amount equal to approximately 3 percent of the annual Medicaid reimbursement in lieu of the normal administrative adjustment or inflation factor.

In 2003, two transactions were completed. The first transaction in September was recorded in revenue in relation to the state fiscal year ended September 30, 2003. The second transaction in October was for the state fiscal year ended September 30, 2004 and therefore was recognized one quarter in revenue and three quarters in deferred revenue.

Classification of Net Assets - Net assets of the Facility are classified in two components. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. Unrestricted net assets are remaining net assets that do not meet the definition of invested in capital assets, net of related debt, or restricted.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Service Revenue - The Facility's principal activity is operating a long-term health care facility for the elderly. Revenue is derived from participation in Medicaid and Medicare programs, as well as from private-pay residents. Amounts earned under the Medicaid and Medicare programs are subject to review and audit by the third-party payors, and make up a significant portion of revenue earned during each year, as follows:

	2004	2003
Percent of revenue:		
Medicaid	84 %	86 %
Medicare	4 %	5 %

The payment methodology related to these programs is based on cost and clinical assessments that are subject to review and final approval by Medicaid and Medicare. Any adjustment that is a result of this final review and approval will be recorded in the period in which the adjustment is made. In the opinion of management, adequate provision has been made for any adjustments that may result from such third-party review.

Medicaid reimburses the Facility for inresident routine service costs on a per diem basis, prospectively determined. Medicare services rendered to program beneficiaries are paid at prospectively determined rates based upon clinical assessments completed by the Facility that are subject to review and final approval by Medicare.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes they are in compliance with all applicable laws and regulations and are not aware of any pending or threatened investigations involving allegations of potential wrongdoings. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Operating Revenues and Expenses - The Facility's statement of revenue, expenses, and changes in net assets distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services - the Facility's principal activity. Operating expenses are all expenses incurred to provide health care services, other than financing costs. Nonexchange revenues, including taxes, interest, grants, and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Interest expense is reported as a nonoperating expense.

Reclassifications - Certain 2003 classifications have been changed to conform with 2004 classifications.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 2 - Deposits

The Facility's deposits are composed of the following:

	2004		2003	
	Cash	Cash Limited as to Use	Cash	Cash Limited as to Use
Deposits:				
County	\$ 957,701	\$ 1,981,719	\$ 1,134,551	\$ 1,966,514
Bank	913,994	-	750,245	-
Petty cash	50	-	50	-
Total	<u>\$ 1,871,745</u>	<u>\$ 1,981,719</u>	<u>\$ 1,884,846</u>	<u>\$ 1,966,514</u>

Cash - County Treasurer - These funds were under the control of the County Treasurer, who deposited these funds with a bank. It is impractical to determine the amount covered by federal depository insurance as these funds are only a portion of the entire County deposits.

Cash - Bank - The deposits are reflected in the accounts of the bank (without recognition of checks written, but not yet cleared, or of deposits in transit) at \$1,018,586 and \$758,229 at December 31, 2004 and 2003, respectively. The federal depository insurance coverage pertains to all the deposits of the County; hence, the specific coverage pertaining to the Facility's deposits is not determinable.

Assets limited as to use are designated for the following:

	2004	2003
By Board:		
For future capital purchases	\$ 1,762,143	\$ 1,748,623
For future pension	219,576	217,891
Total	<u>\$ 1,981,719</u>	<u>\$ 1,966,514</u>

Note 3 - Resident Accounts Receivable

The details of resident accounts receivable are set forth below:

	2004	2003
Resident accounts receivable	\$ 1,215,974	\$ 1,159,786
Uncollectible accounts	(315,000)	(315,000)
Medicaid interim payment receivable	243,995	171,407
Net resident accounts receivable	<u>\$ 1,144,969</u>	<u>\$ 1,016,193</u>

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 3 - Resident Accounts Receivable (Continued)

The Facility provides services without collateral to its residents, most of whom are local residents and insured under third-party payor agreements. The mix of receivables from residents and third-party payors is as follows:

	Percent	
	2004	2003
Medicare	15 %	18 %
Medicaid	68 %	63 %
Other payors	17 %	19 %
Total	100 %	100 %

Note 4 - Property and Equipment

Cost of property and equipment and related depreciable lives for December 31, 2004 are summarized below:

	2003	Additions	Retirements	2004	Depreciable Life - Years
Land improvements	\$ 276,387	\$ -	\$ -	\$ 276,387	10-25
Building and improvements	9,448,009	-	-	9,448,009	10-40
Movable equipment	1,515,328	79,161	(43,442)	1,551,047	4-20
Total property and equipment	11,239,724	79,161	(43,442)	11,275,443	
Less accumulated depreciation:					
Land improvements	225,977	8,973	-	234,950	
Building and improvements	4,262,596	347,786	-	4,610,382	
Movable equipment	1,085,763	103,964	(43,442)	1,146,285	
Total accumulated depreciation	5,574,336	460,723	(43,442)	5,991,617	
Net carrying amount	\$ 5,665,388	\$ (381,562)	\$ -	\$ 5,283,826	

Cost of property and equipment and related depreciable lives for December 31, 2003 are summarized below:

	2002	Additions	Retirements	2003	Depreciable Life - Years
Land improvements	\$ 266,623	\$ 9,764	\$ -	\$ 276,387	10-25
Building and improvements	9,445,556	2,453	-	9,448,009	10-40
Movable equipment	1,506,856	61,116	(52,644)	1,515,328	4-20
Total property and equipment	11,219,035	73,333	(52,644)	11,239,724	
Less accumulated depreciation:					
Land improvements	216,808	9,169	-	225,977	
Building and improvements	3,868,963	393,633	-	4,262,596	
Movable equipment	1,063,408	75,491	(53,136)	1,085,763	
Total accumulated depreciation	5,149,179	478,293	(53,136)	5,574,336	
Net carrying amount	\$ 6,069,856	\$ (404,960)	\$ 492	\$ 5,665,388	

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 5 - Related Party Transactions

As discussed in Note 1, the Facility is related to the County of Marquette.

During the fiscal years ended December 31, 2004 and 2003, the County transferred \$300,000 and \$200,000, respectively, to the Facility.

Maintenance of Effort (M.O.E.) is a County obligation to the State of Michigan. Every month, the State bills the County, at a per diem rate, for each Medicaid patient day at the Facility. Expenses relating to M.O.E. are not included in these financial statements as they are paid directly by the County.

Note 6 - Risk Management

The Facility is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (worker's compensation), as well as medical benefits provided to employees. The Facility has purchased commercial insurance for workers' compensation claims, and participates in the County's insurance plan with the Michigan Municipal Risk Management Authority (the "Authority") risk pool for claims relating to general and auto liability (including malpractice), auto physical damage, and property loss claims.

The Michigan Municipal Risk Management Authority risk pool program operates as a claims servicing pool for amounts up to member retention limits, and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that the Authority uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the County.

Note 7 - Retirement Benefits

As disclosed in Note 1, the Facility is a component unit of Marquette County. Marquette County, including the Facility, participates in the Michigan Municipal Employees' Retirement System (the "System"). Michigan Municipal Employees' Retirement System is an agent multiple-employer defined benefit pension plan that covers all employees of the County. The System provides retirement, disability and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. This information can be requested by writing to: Marquette County, County Building, 234 West Baraga Avenue, Marquette, MI 49855.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2004 and 2003

Note 7 - Retirement Benefits (Continued)

The obligation to contribute to, and maintain, the System for these employees was established by negotiations with the County's competitive bargaining units and requires a contribution from the employee of 4.7 percent of the annual compensation. The Facility's contribution requirement is actuarially determined and is equal to the normal cost plus the level annual percentage of payroll payment required to amortize the unfunded actuarial accrued liability over 10 years.

Facility contributions for the plan years December 31, 2004, 2003, and 2002 were \$351,875, \$254,185, and \$169,840, respectively.

Additional Information



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To the Marquette County Family
Independence Agency Board
Marquette County Medical Care Facility

We have audited the financial statements of Marquette County Medical Care Facility as of December 31, 2004 and 2003. Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. The schedules of net service revenue and operating expenses are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

January 26, 2005

Marquette County Medical Care Facility

Schedule of Net Service Revenue

	Year Ended December 31	
	2004	2003
Skilled Nursing Services Revenue		
Daily net room revenue:		
Medicaid	\$ 7,708,860	\$ 7,890,347
Medicare	336,600	437,098
Private pay and other	<u>1,139,220</u>	<u>799,969</u>
Total daily net room revenue	9,184,680	9,127,414
Ancillary revenue:		
Pharmacy	71,184	78,234
Therapy services	127,621	137,623
Other ancillary services	67,025	73,423
Outpatient services	<u>2,100</u>	<u>1,950</u>
Total ancillary revenue	<u>267,930</u>	<u>291,230</u>
Total skilled nursing services revenue	9,452,610	9,418,644
Revenue Deductions - Provision for contractual discounts	<u>849,794</u>	<u>881,269</u>
Net Service Revenue	<u><u>\$ 8,602,816</u></u>	<u><u>\$ 8,537,375</u></u>

Marquette County Medical Care Facility

Schedule of Operating Expenses

	Year Ended December 31			
	2004			2003
	Salaries	Other	Total	Total
Fringe benefits	\$ -	\$ 1,837,478	\$ 1,837,478	\$ 1,674,956
Administration	303,109	230,334	533,443	559,229
Plant operations	204,650	93,789	298,439	278,865
Utilities	-	304,800	304,800	239,417
Laundry	131,041	24,605	155,646	153,679
Housekeeping	315,381	21,612	336,993	318,306
Dietary	406,431	399,266	805,697	808,313
Medical records	-	34,176	34,176	33,088
Social services	123,227	-	123,227	140,876
Diversional therapy	185,889	14,407	200,296	174,142
Other ancillary services	-	37,386	37,386	30,096
Therapy services	229,515	49,750	279,265	280,037
Pharmacy	-	88,806	88,806	87,590
Nursing	3,651,634	262,663	3,914,297	3,898,975
Depreciation	-	460,723	460,723	477,801
2004 Totals	<u>\$ 5,550,877</u>	<u>\$ 3,859,795</u>	<u>\$ 9,410,672</u>	
2003 Totals	<u>\$ 5,337,457</u>	<u>\$ 3,817,913</u>		<u>\$ 9,155,370</u>